



61 2-25-04

AF 1746

AMENDMENT TRANSMITTAL LETTER			Docket No. IIW-002
Application No. 09/870524-Conf. #1359	Filing Date May 30, 2001	Examiner J. Crepeau	Art Unit 1746

Applicant(s): Tomoki Kobayashi *et al.*

Invention: GAS-SUPPLYING APPARATUS, GAS-SUPPLYING MECHANISM, GAS-SUPPLYING PROCESS IN FUEL CELL

TO THE COMMISSIONER FOR PATENTS

Transmitted herewith is an amendment in the above-identified application.
The fee has been calculated and is transmitted as shown below.

MAR 02 2004

CLAIMS AS AMENDED					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	14	- 20 =		x	0.00
Independent Claims	4	- 4 =		x	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify): Extension for response within first month					110.00
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					110.00

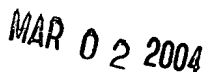
- ☒ Large Entity ☐ Small Entity
- ☐ No additional fee is required for this amendment.
- ☒ Please charge Deposit Account No. 12-0080 in the amount of \$ 110.00.
A duplicate copy of this sheet is enclosed.
- ☐ A check in the amount of \$ _____ to cover the filing fee is enclosed.
- ☐ Payment by credit card. Form PTO-2038 is attached.
- ☒ The Director is hereby authorized to charge and credit Deposit Account No. 12-0080 as described below. A duplicate copy of this sheet is enclosed.
- ☒ Credit any overpayment.
- ☒ Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

Anthony A. Laurentano
Attorney Reg. No.: 38,220

Dated: February 23, 2004

LAHIVE & COCKFIELD, LLP
28 State Street
Boston, Massachusetts 02109
(617) 227-7400

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 377 650 685 US, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.
Dated: February 23, 2004 Signature: Anthony A. Laurentano



Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

Complete if Known

Effective 10/01/2003. Patent fees are subject to annual revision.

FEE TRANSMITTAL for FY 2004 <i>Effective 10/01/2003, Patent fees are subject to annual revision.</i>		Complete if Known	
<input type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27		Application Number	09/870524-Conf. #1359
		Filing Date	May 30, 2001
		First Named Inventor	Tomoki Kobayashi
		Examiner Name	J. Crepeau
		Art Unit	1746
TOTAL AMOUNT OF PAYMENT		Attorney Docket No.	IIW-002
(\$) 110.00			

METHOD OF PAYMENT (check all that apply)

☒ Deposit Account:

12-0080

Lahive & Cockfield, LLP

The Director is authorized to: (check all that apply)

X	Charge fee(s) indicated below	X	Credit any overpayments
----------	-------------------------------	----------	-------------------------

☒ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use FIFO (First In, First Out) for inventory valuation, which is required by GAAP. Small entities may use LIFO (Last In, First Out) for tax purposes, which is not required by GAAP.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use LIFO (Last In, First Out) for tax purposes, which is not required by GAAP.</p>
<p>3. Depreciation</p> <p>Large entities use MACRS (Modified Accelerated Cost Recovery System) for depreciation, which is required by GAAP. Small entities may use straight-line depreciation for tax purposes, which is not required by GAAP.</p>	<p>3. Depreciation</p> <p>Small entities may use straight-line depreciation for tax purposes, which is not required by GAAP.</p>
<p>4. Lease Accounting</p> <p>Large entities use ASC 842 (Leases) for lease accounting, which is required by GAAP. Small entities may use ASC 840 (Leases) for tax purposes, which is not required by GAAP.</p>	<p>4. Lease Accounting</p> <p>Small entities may use ASC 840 (Leases) for tax purposes, which is not required by GAAP.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use ASC 350 (Intangible Assets) for goodwill impairment testing, which is required by GAAP. Small entities may use ASC 350 (Intangible Assets) for tax purposes, which is not required by GAAP.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use ASC 350 (Intangible Assets) for tax purposes, which is not required by GAAP.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
---------------------	-------------	-------------

2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	Fee from below	Fee Paid
Total Claims	14	-20** =	x	= 0.00
Independent Claims	4	-4** =	x	= 0.00
Multiple Dependent				=

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage-of-completion method, which recognizes revenue and profit as the contract progresses. This method requires estimating the total contract revenue and the proportion of work completed.</p> <p>Small entities typically use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>	<p>1. Revenue Recognition</p> <p>Small entities use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>
<p>2. Asset Impairment</p> <p>Large entities must test for impairment of long-lived assets (e.g., property, plant, and equipment) annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process involves comparing the carrying amount of the asset to its fair value.</p> <p>Small entities are exempt from this requirement unless they have long-lived assets that are subject to impairment.</p>	<p>2. Asset Impairment</p> <p>Small entities are exempt from the annual impairment testing requirement for long-lived assets.</p>
<p>3. Goodwill Impairment</p> <p>Large entities must test for impairment of goodwill annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process involves comparing the carrying amount of goodwill to its fair value.</p> <p>Small entities are exempt from this requirement unless they have goodwill that is subject to impairment.</p>	<p>3. Goodwill Impairment</p> <p>Small entities are exempt from the annual goodwill impairment testing requirement.</p>
<p>4. Lease Accounting</p> <p>Large entities use the lease liability method, which recognizes a lease liability on the balance sheet and a lease expense on the income statement. This method requires measuring the present value of the lease payments.</p> <p>Small entities use the lease expense method, which recognizes a lease expense on the income statement and a lease liability on the balance sheet. This method is simpler and less prone to manipulation.</p>	<p>4. Lease Accounting</p> <p>Small entities use the lease expense method, which recognizes a lease expense on the income statement and a lease liability on the balance sheet. This method is simpler and less prone to manipulation.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	<u>Fee Description</u>
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
---------------------	------	------

****or number previously paid, if greater. For Reissues, see above**

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity		Small Entity		Fee Description	Fee Paid
Fee Code	Fee (\$)	Fee Code	Fee (\$)		
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110.00
1252	420	2252	210	Extension for reply within second month	
1253	950	2253	475	Extension for reply within third month	
1254	1,480	2254	740	Extension for reply within fourth month	
1255	2,010	2255	1,005	Extension for reply within fifth month	
1401	330	2401	165	Notice of Appeal	
1402	330	2402	165	Filing a brief in support of an appeal	
1403	290	2403	145	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,330	2453	665	Petition to revive - unintentional	
1501	1,330	2501	665	Utility issue fee (or reissue)	
1502	480	2502	240	Design issue fee	
1503	640	2503	320	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))	
1801	770	2801	385	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	110.00
---------------------	-------------	---------------

SUBMITTED BY

Name (Print/Type)	Anthony A. Laurentano
-------------------	-----------------------

Registration No.
(Attorney/Agent)

38.220

(Complete (if applicable))

Telephone	(617) 227-7400
-----------	----------------

Signature

Date _____

February 23, 2004

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 377 650 685 US, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: February 23, 2004

Signature:

(Anthony A. Laurentano)

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 377 650 685 US in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: February 23, 2004

Signature: 

(Anthony A. Laurentano)

Docket No.: IIW-002
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Patent Application of:
Tomoki Kobayashi *et al.*

Application No.: 09/870524

Art Unit: 1746

Filed: May 30, 2001

Examiner: J. Crepeau

For: GAS-SUPPLYING APPARATUS, GAS-
SUPPLYING MECHANISM, GAS-
SUPPLYING PROCESS IN FUEL CELL

AMENDMENT AFTER FINAL ACTION (37 C.F.R. SECTION 1.116)

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 21, 2003 (Paper No. 11), finally rejecting claims 1-11, 13, 17 and 18, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.